22nd September 1955]

SRI N. K. PALANISAMY : சமீபத்தில் சுப்ரிம் கோர்ட் இன்டர்ஸ்டேட் சேல்ஸ் டாக்ஸ் வசூல் செய்வது சட்டவிரோதமானது என்று தீர்ப்புச் சொல்லியிருக்கிறது. ஆகவே இந்தத் தீர்ப்பை அனுசரித்து இது வரையிலும் அம்மாதிரி வசூல் செய்திருப்பதையும் திருப்பிக் கொடுக்க சர்க்கார் ஏற்பாடு செய்யுமா ?

THE HON. SRI M. A. MANICKAVELU : சுப்ரீம் கோர்ட்டின் தீர்ப்பு திடும்பிரவேசமாக வந்திருக்கிறது. அதைப்பற்றியெல்லாம் நன்குக ஆராய்ந்து பார்த்த பிறகே எந்த முடிவையும் சர்க்கார் எடுக்க வேண்டியிருக்கிறது.

DR. K. B. MENON : Are the Government aware that orders have not been received by the subordinate officers and that they are still collecting the tax? Will the Government see that such collections are stopped?

THE HON. SRI M. A. MANICKAVELU : After the judgment was given, instructions have been issued that there should be no such collection. The hon. Member says that he has received some complaints. I do not understand how there could be any complaint because the collections are made outside the State.

SRI S. PANCHAKSHARAM : I know that goods involved in inter-State transactions are not liable to sales tax. But according to the Explanation to Article 286 of the Constitution, goods even though they are involved in inter-State transactions are liable to be taxed if they are intended for consumption in this State. Can I presume that this tax of Rs. 9 lakhs which has been collected is only on goods which have been utilized for internal consumption in this State?

THE HON. SRI M. A. MANICKAVELU : The reference of hon. Member now is to the old judgment of the Supreme Court. We have now got a new judgment.

Irrigation tanks in disuse in Tiruchirappalli district

* 2360 Q.—SRI P. RANGASWAMI REDDIAR : Will the Hon. the Minister for Public Works be pleased to state—

(a) the number of irrigation tanks, if any, classified as useless or in disuse in Tiruchirappalli district; and

(b) the total acreage of lands under the said tanks?

THE HON. SRI R. SHANMUGA RAJESWARA SETHUPATHI : (a) No tank is classified as useless or is in disuse in Tiruchirappalli district.

(b) Does not arise.

Membership of Harijan Welfare school teachers in Akhila Malabar Harijan Samajam

* 2361 Q.—SRI O. KORAN : Will the Hon. the Minister for Religious Endowments and Transport be pleased to state—

(a) whether the Government have issued any instructions to the teachers of Harijan Welfare schools in Malabar not to become members of Akhila Malabar Harijan Samaj; and

(b) if so, for what reasons?